



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS AUDITOR III - IT

Job Number: 20001693

Job Code: 91950V151116

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1990

Job Revised: 12/16/2013

Grade: 14 Salary (MIN - MID):

\$18,075-\$23,944 - Hourly

\$2,937.20-\$3,890.90 - 37.5 Hr. Monthly Salary

\$3,133.00-\$4,150.30 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$19.277 - Hourly

\$3,132.52 - 37.5 Hr. Monthly Salary

\$3,341.34 - 40 Hr. Monthly Salary

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under direct supervision, learns to serve as auditor-in-charge of basic audit engagements of Information Technology (IT) systems of state and local governmental units. Performs IT audit program steps, develops, completes, and assesses results of analytical and more complex procedures, develops audit findings and recommendations resulting from application and general control testing; and performs other duties as required

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree which includes twenty semester hours or thirty quarter hours in accounting OR a bachelor's degree in a computer science field.

EXPERIENCE:

Must have two years of professional auditing experience OR two years of professional experience in a computer science field (such as computer programming, systems analysis, data base analysis, information systems management).

Substitute EDUCATION for EXPERIENCE:

Any of the following four options will substitute for one year of the required experience (either auditing or computer science experience). 1. A master's degree in accounting, business administration, or a computer science field; 2. Passing score on the Certified Information Systems Auditor exam; (must have letter from exam agent to document). 3. Passing score on the Certified Public Accountant exam; (must have letter from Board of Accountancy to document). 4. Bachelor's degree which includes twenty semester hours or thirty quarter hours in accounting PLUS eighteen semester hours or twenty-seven quarter hours in computer science.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Under direct supervision, learns to serve as auditor-in-charge of basic audit engagements and gathers preliminary data for more complex procedures including IT control assessments and determines significant enhancements made to IT systems under audit. Documents IT system transaction flow, creates and completes tests of more complex IT system audit procedures to determine whether controls are established and function properly, provides completed system application and control reliability assessments to the IT auditor-in-charge. Assists junior audit staff members with audit procedures as assigned and reviews assigned working papers. Develops IT audit findings and conclusions for review by the IT auditor-in-charge, prepares status reports as requested and ensures proper time and expense reporting. Assists in performing data retrieval and analytical procedures. Develops, documents and references audit findings and conclusions.

UNIQUE PHYSICAL REQUIREMENTS:

Normal physical activity is required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office environment. Periodic overnight travel is required to perform on-site audit procedures and to attend training opportunities as assigned.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.